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ANGELE DAVIS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

June 18, 2009

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-53

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2009/2010

Listed below are changes to employer contribution rates effective the first payday of fiscal year 2009/2010. If any employee contribution rates change as a result of legislative action, an updated memo will be sent.

- LA State Employees' Retirement employer contribution rate changing from 18.5% to 18.6%
- Registrar of Voters' Retirement employer contribution rate changing from 2.0% to 3.5%
- LA School Employees' Retirement employer contribution rate changing from 17.8% to 17.6%
- LA District Attorneys' Retirement employer contribution rate changing from 0% to 5%

Retroactive adjustments processed in ISIS HR will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated December 18, 2005 and prior require manual entries. Please contact the OSUP Wage and Tax Administration Unit (WTA) for assistance with adjustments. Retroactive adjustments that affect an Optional Retirement Plan (ORP) may also require special adjustments. Agencies must contact WTA if retroactively correcting an ORP.

A revised table listing all retirement plans and their employee/employer rates in effect for the 2009/2010 fiscal year is attached. This table replaces the table attached to OSUP Memorandum 2009-22.

If you have any questions, please contact a member of the OSUP WTA Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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APH:GMB/ral

**FISCAL YEAR 2009/2010 RETIREMENT CONTRIBUTION RATES**

		<u>ISIS HR</u>	<u>Employee Rate</u>		<u>Employer</u>
		<u>Plan Code</u>	<u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Rate</u>
<b>State Retirement</b>					
State Employees'	Hired before 07/01/06	LASE	7.50%		18.60%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		18.60%
Corrections Component 1		LC01	9.00%		18.60%
Corrections Component 2		LC02	9.00%		18.60%
Wildlife & Fisheries Plan		LASW	9.50%		18.60%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		18.60%
Treasurer's Plan		LAST	7.50%		18.60%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		18.60%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		18.60%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			18.60%
LASERS Governor/Lt. Governor		LASG	11.50%		18.60%
LASERS Peace Officers		LCPO	9.00%		18.60%
LASERS Bridge Police Plan		LABP	8.50%		18.60%
LASERS Alcohol & Tobacco (Effective 07/01/2008)		LATC	9.00%		18.60%
<b>Teachers' Retirement</b>					
Teachers' Retirement		TRSL	8.00%		15.50%
Non-Deferred Teachers' Plan		TRSN		8.00%	15.50%
ORP-Aetna Teachers' Plan		ORPA	8.00%		15.50%
ORP-TIAA Teachers' Plan		ORPT	8.00%		15.50%
ORP-VALIC Teachers' Plan		ORPV	8.00%		15.50%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			15.50%
<b>State Police Retirement</b>					
State Police Retirement		LSPR	8.00%		
State Police Retirement DROP		LSPD			
State Police 100% Vested		LT33			
<b>Registrar of Voters Employees' Retirement</b>					
Registrar of Voters Employees' Retirement		ROVR	7.00%		3.50%
ROVERS DROP		ROVD			3.50%
<b>District Attorneys'</b>					
District Attorneys'		LDAR		7.00%	5.00%
District Attorneys' DROP		LDAD		0.50%	5.00%
<b>La. Deferred Comp. Retirement</b>					
Plan 1, without state share		457R	7.50%		
<b>School Employees' Retirement</b>					
School Employees' (sheltered plan)		LSER	7.50%		17.60%
LSERS DROP		LSED			
LSERS 100% Accrual		LE35			17.60%
<b>Sheriffs' Pension &amp; Relief Fund</b>					
Sheriffs' Pension		SPRF	10.00%		11.00%

***Parochial Employees' Retirement System***

Soil and Water Employees, Plan B	PARB	3.00%	6.25%
Soil and Water Employees, Plan B - DROP	PARD		6.25%
Plan A	PERS	9.50%	12.25%*
Plan A - DROP	PERD		12.25%*

***Social Security***

6.20% 6.20%

***Medicare***

1.45% 1.45%

\*Change effective 1<sup>st</sup> Payday of 2009